GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

APGST Act, 1957 – Request of M/s.Vijaya Krishna Spice and Seed Farms, Guntur for waiver of purchase tax arrears for the assessment years 2000-01, 2001-02 and 2002-03 in the light of the G.O.Ms.No.617, Revenue (CT-II) Department, Dt.28-04-2008 – Waived – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 440 **Dated:18th November, 2015.**

Read the following:

1) G.O.Ms.No.617, Revenue (CT-II) Department, Dt.28-04-2008.
2) Letter Dt.19-02-2010 of the Partner, M/s.Vijaya Krishna Spice and Seed Farms, Guntur addressed to the CCT, A.P., Hyderabad.
3) Letter Rc.No.461/2004-A1, Dt:09-04-2015 of the Deputy Commissioner (CT), Guntur Division, Guntur addressed to the CCT, A.P., Hyderabad.
4) From the Commissioner of Commercial Taxes, A.P., Hyderabad, Letter Ref.No.DMU(2)/22/2010, Dt.11-08-2015 addressed to the Government.

** ** **

ORDER:

In the reference 2nd read above, M/s.Vijaya Krishna Spice and Seed Farms, Eluru Bazar, Guntur have represented before the Government to waive purchase tax demands raised on them under the APGST Act for the years 2000-01, 2001-02, 2002-03 continuing the waiver granted for the years 1998-99 & 1999-2000 on the same issue i.e., levy of purchase tax on the agents of Non-Resident Exporter Principals (NREPs) on the ground that the purchases do not qualify for exemption under section 5(3) of the CST Act.

2. Considering the request of the said firm, the remarks of the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad on the request and the earlier waiver orders in the Chillies and Turmeric cases issued in the reference 1st read above, Government hereby waive the pending purchase tax arrear demands in the case of M/s.Vijaya Krishna Spice and Seed Farms, Eluru Bazar, Guntur, for the assessment years 2000-01, 2001-02 and 2002-03. The taxes already paid for those years shall not be refunded or adjusted.

3. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad is requested to take necessary further action in the matter.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNEMNT
(Commercial Taxes, Excise & Regn.& Stamps)

To
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER